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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 8th day of June, 1998

Before:

THE HON'BLE MR. JUSTICE R.V. RAVEENDRAN

Writ Petition No. 9492 of 1993

Dr. G.N. Ravindranath,
s/o late C.L. Nallure Gowda,
Managing Partner,
Bharathi Nursing Home,
No.42/77, South End Road,
Basavanagudi,
Bangalore - 560 004

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..Petitioner

(By Sri N.K. Ramesh, Advocate)

-Vs-

1. The Commissioner,
Corporation of the City of
Bangalore,
Corporation Offices,
Bangalore;
2. The Asst. Revenue Officer (Jayanagar),
Jayanagar Shopping Complex,
Corporation of Bangalore,
Bangalore

..Respondents

(By Sri K.N. Puttegowda, Advocate)

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Writ Petition is filed praying to quash the entire proceedings culminating in the impugned demand notice (Annexure-C) and also the impugned demand notice (Ann-C) dated 2-3-1993 issued by the 2nd respondent.

This writ petition coming on for preliminary hearing in 'B' Group this day, the Court made the following:-

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ORDER

The petitioner claims that his father Nallure Gowda was the owner of premises bearing No 42/77, situated at South End Road, Basavanagudi, Bangalore. According to petitioner, his father is no more. He has filed this petition challenging the order dated 2-3-1993 [Annexure 'C'] whereby the Bangalore City Corporation had confirmed the proposal to increase the annual rental value of the premises to Rs 1.52 lakhs with effect from 1-10-1991 and levy of tax at the rate of Rs 38,000/- and a cess of Rs 11,780/-. The petitioner has contended that the corporation has not constituted the Taxation Appeal Committee and therefore he could not file the appeal and he had no alternative remedy but to file this petition. He has sought quashing of Annexure 'C' and a direction to first respondent to constitute the Taxation Appeal Committee to hear the appeals under Section 147 read with Rule 18 of Schedule III of Karnataka Municipal Corporations Act, 1976.

RGR

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2. When the matter came up today, learned counsel for the corporation stated that the Taxation Appeal Committee has already been constituted and the said committee is functioning and it is open to the petitioner to file an appeal before it. In view of said submission, this petition does not survive for consideration. The petition is therefore disposed of, reserving liberty to the petitioner to pursue the appeal filed by him before the Taxation Appeal Committee, if it is not already disposed of. Till the disposal of appeal, the corporation shall not enforce the recovery of enhanced property tax, subject to ^{petitioner} ~~the~~ regularly paying ~~the~~ 30% of the tax due as per Annexure 'C'.



*pjk

Sd/-
JUDGE